



Purpose:

To provide a quick reference and a brief explanation of magnetic media as it relates to the filing of the Form IL-W-2, Wage and Tax Statement.

Objectives:

- To outline the requirements for filing the IL-W-2.
- To outline procedures for retention of withholding forms.
- To explain the magnetic media filing requirements.

General Information:

As of tax year 1994, the department no longer requires you to send us copies of:

- federal Form W-2, Wage and Tax Statement,
- federal Form W-2G, Certain Gambling Winnings, and
- federal Form 1099R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.,

when you file Form IL-W-3.

You must, however, continue to maintain employee W-2, W-2G, and 1099R records for a period of three years from the due date or payment of the tax, whichever is later, and make them available when we request them.

Will the Department of Revenue ever require me to provide employee withholding records?

Yes, but **only** when we specifically request them. Each year, we contact a sample of Illinois employers and require them to provide copies of their employees' withholding records. Employers must respond within 30 days of our request.

If the Department of Revenue requests my employee withholding records, what media and format must I use?

- Employers having more than **250 employees** in the state of Illinois must provide the W-2 records on magnetic tape, diskette, or cartridge. These employers may provide the W-2G records on either magnetic media or paper copies.

- Employers having **250 or fewer employees** may provide the W-2 and W-2G records on either magnetic media or paper. However, magnetic media is preferred.

If you are requested to submit this information, the format used will be the same as that required by the Social Security Administration (MMREF format).

The specific formats are outlined on their web site at:

<http://www.ssa.gov/employer>

Illinois **requires** you to submit the following records: RA (Submitter Record), RE (Employer Record), and the RS (State Record) in the MMREF format. When completing the information, please complete all fields listed in the formats.

Must I continue to provide W-2s to my employees?

Yes. You are still required to provide W-2s to your employees by January 31 each year.

For information or forms

Call us at **1 800 732-8866** or **217 782-3336**.

Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**.

Write us at Illinois Department of Revenue, P.O. Box 19044, Springfield, IL 62794-9044.

Visit our Web site at **www.revenue.state.il.us**.

Call "Illinois Tax Fax," our fax-on-demand service, at **217 785-3400**.

Call our 24-hour Forms Order Line at **1 800 356-6302**.



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